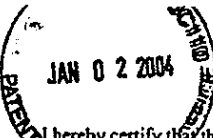


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s/ Maria C. Gasaway
Maria C. Gasaway

IN THE U.S. PATENT AND TRADEMARK OFFICE

Applicant: Michael et al.
Appl. No.: 10/038,968 Group: 1771
Filed: 12/31/2001 Examiner: J. Boyd
For: STRUCTURALLY ENHANCED SOUND AND HEAT ENERGY
ABSORBING LINER AND RELATED METHOD

AMENDMENT

Commissioner of Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In reply to the Office Action dated September 25, 2003, the following
amendments and remarks are submitted. In view of these, the Applicants respectfully
requests reconsideration and further examination culminating in a Notice of Allowability.